

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

SUSAN B. LONG, et al.,

Plaintiffs,

v.

UNITED STATES INTERNAL REVENUE  
SERVICE,

Defendant.

Case No. C74-724 MJP

ORDER DENYING  
DEFENDANT'S MOTION FOR  
STAY

This matter comes before the Court on Defendant's motion for stay pending a ruling by the court of appeals on a motion to stay. (Dkt. No. 106.) After reviewing the motion, Plaintiff's response (Dkt. No. 108), and the balance of the record, the Court DENIES Defendant's motion.

This motion is denied for the same reasons the Court denied Defendant's first motion to stay pending appeal. (See Dkt. No. 105.) Once again, the Court has considered the four factors relevant to a motion for stay: (1) the likelihood of success on the merits; (2) irreparable harm to the appellant; (3) relative hardship of the parties; and (4) the public interest. Nautilus Group, Inc. v. Icon Health & Fitness, Inc., 308 F. Supp. 2d 1208, 1216 (W. D. Wash. 2003).

The Court is no more convinced of Defendant's likelihood of success on the motion to stay currently before the appellate court than it was of the likelihood of success on the appeal itself. Neither does the Court find that Defendant would be irreparably harmed or that the public would be injured by denying the stay. As stated repeatedly in past orders, (see Dkt. Nos. 85 & 105), this Court finds that the requested documents do not contain return information, therefore denying Defendant's requested stay presents no risk of harm to any party. Finally, the Court is not convinced by Defendant's argument that this Court's orders will moot Defendant's argument

1 on appeal.

2 The current motion for a stay is denied. Defendant has repeatedly defied this Court's  
3 orders. (See Dkt. Nos. 54, 85 & 105.) Defendant is instructed to comply immediately with the  
4 instructions set forth in this Court's June 13, 2008 order. (Dkt No. 85.)

5 The Clerk is directed to send a copy of this order to all counsel of record.

6 Dated: October 1, 2008.

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9 Marsha J. Pechman

10 U.S. District Judge  
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